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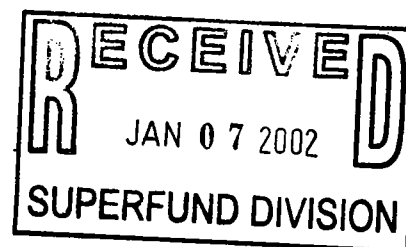
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**WICKENS
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PANZA
COOK &
BATISTA**

A LEGAL PROFESSIONAL ASSOCIATION

1144 West Erie Avenue
P.O. Box 840
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January 3, 2002



**VIA TELEFACSIMILE AND
UPS NEXT DAY AIR N 496 345 431 1**
United States Environmental Protection Agency
Attn: Deena Sheppard-Johnson, SR-6J
Remedial Enforcement Support Section
77 West Jackson Boulevard
Chicago, IL 60604-3511

RE: *The Chemical Recovery Systems Site Elyria, Ohio*

Dear Ms. Sheppard-Johnson:

Please be informed that the undersigned is legal counsel for Ross Incineration Services, Inc. ("Ross"), and therefore, this letter is written in its behalf.

The purpose of this correspondence is to respond a request made by the United States Environmental Protection Agency ("USEPA") set forth in a letter dated March 2, 2001 ("the Letter") and received by Ross on November 14, 2001. Specifically, the Letter identified Ross as a "potentially responsible party" with respect to the referenced site. The Letter further stated, in pertinent part:

As a potentially responsible party, you should notify U.S. EPA in writing within ten (10) days of receipt of this letter of your willingness to perform or finance the activities described above.

Initially, it should be noted that the undersigned obtained consent from Thomas C. Nash, by email, for an extension of time to and including January 5, 2002 for Ross to respond the notice of potential liability, and to January 23, 2002 to respond to the USEPA's requests for information contained in the Letter. Accordingly, the instant response is timely.

For its response, Ross states, based upon its investigation to date, that: (1) it did not own or operate the subject site; (2) it did not generate hazardous substances sent to that site; and (3) it never took title to any hazardous substances which it may have transported to the site. Based on the foregoing, Ross formally notifies the USEPA that it is not, as a matter of law or fact, a "potentially responsible party" with regard to the referenced site. Therefore, Ross declines the offer of the USEPA to voluntarily perform or finance the

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activities described in the Letter. Evidence supporting Ross's position as set further herein will be provided in response to the USEPA's requests for information currently due on January 23, 2002.

Should you have any questions or comments with respect to this matter, please do not hesitate to contact the undersigned.

Sincerely,

WICKENS, HERZER, PANZA, COOK & BATISTA
A Legal Professional Association

A handwritten signature in black ink, appearing to read 'Richard D. Panza', with a long horizontal flourish extending to the right.

By: Richard D. Panza
Attorney at Law

RDP/rjk

PREPAID LETTER



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FROM

R. Panza

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TELEPHONE

TO

TELEPHONE
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